UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION

IN RE:) CHAPTER 7 CASE
DELMONICO'S GOURMET MARKET PRUDENTIAL, LLC.,) CASE NO. 06 B 03372
DEBTOR.)) JUDGE SUSAN PIERSON SONDERBY

NOTICE OF FILING OF U.S. TRUSTEE'S MEMORANDUM OF REVIEW OF TRUSTEE'S FINAL ACCOUNT

To: Richard J. Mason, Esq. McGuire Woods LLP 77 West Wacker Drive Suite 4100 Chicago, IL 60601

Registrant's e-mail: rmason@mcguirewoods.com

Please Take Notice that on December 30, 2008, the United States Trustee for the Northern District of Illinois filed with the Clerk of the United States Bankruptcy Court for the Northern District of Illinois the U.S. Trustee's Memorandum of Review of the Trustee's Final Account, a copy of which is herewith served upon you.

The United States Trustee has reviewed the Trustee's Final Account and Application to Close Case and Discharge the Trustee in accordance with the standards set forth in the Memorandum of Understanding dated April 1, 1999, and has no objection to the Trustee's certification that the estate has been fully administered and is ready to close.

WILLIAM T. NEARY UNITED STATES TRUSTEE

DATED: December 30, 2008 BY: /s/ Dean C. Harvalis

Dean C. Harvalis, Assistant U.S. Trustee OFFICE OF THE U.S. TRUSTEE 219 South Dearborn Street, Room 873 Chicago, IL 60603 (312) 886-5783

CERTIFICATE OF SERVICE

I, Dean C. Harvalis, Assistant U. S. Trustee, state that pursuant to Section II, B, 4 of the Administrative Procedures for the Case Management/Electronic Case Filing System, service on the Trustee of the above Notice of Filing of U.S. Trustee's Memorandum of Review of Trustee's Final Account was accomplished through the Court's Electronic Notice for Registrants on December 30, 2008.

/s/ Dean C. Harvalis